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JOB SATISFACTION OF ACCOUNTANTS AND THEIR PROFESSIONAL ETHICS

ABSTRACT

Corporate accountants might be faced with many ethical dilemmas and pressures, some of which are complex and difficult to resolve. The purpose of this paper is to provide an overview of the job satisfaction of accountants in the context of their professional ethics. Empirical research is based on a questionnaire addressed to corporate accountants in Croatia. The collected data were statistically tested using SPSS. The results indicated that there was a significant difference in the job satisfaction of accountants in relation to the situations when they have to compromise their own principles to fit the expectations of the organization. According to the findings, ethical issues make a difference in accountants' job satisfaction. This finding indicates that companies should consider the IFAC Code of Ethics for Professional Accountants when introducing business ethics into their organizations. Since the IFAC Code represents a well-established framework for ethical behaviour of accountants, it could be used in the initial phase of institutionalization of ethical standards at the company level and then adapted according to the organizational culture of each company. Although this study has limitations regarding the scope of empirical investigation, it represents an initial effort in the research of corporate accountants' professional ethics. So, this paper makes a contribution to rather scarce literature on the relationship between job satisfaction and business ethics.

Keywords: Job satisfaction, corporate accountants, accounting ethics, Code of Ethics, HRM, accounting

1 Introduction

Generally, ethics refers to the basic concepts and fundamental principles of decent human conduct. Ethics essentially comprises the study of universal values as it is a branch of philosophy. Business ethics is often defined as a segment of applied ethics oriented on moral problems and ethical principles in the business environment. Corporate (busi-

ness) ethics applies various philosophical methods to identify the morally correct course of action in different fields like accounting, finance and marketing. Sparks & Pan (2010: 405) notice that decades of business ethics research have been focused on ethical judgments, resulting in extensive theoretical and empirical literature, which attests to the importance of ethical judgments in explaining ethical and un-

ethical behaviour. Andersen et al. (2015: 525) claim that moral judgment is more the result of intuition rather than reasoning and state that moral intuition is immediate and effortless, while reasoning is more of an afterthought.

In recent years, and in close connection with a number of well-known financial malpractice cases, public debate on business ethics has intensified worldwide, and particularly in ethics-unfriendly environments with many recent fraud and corruption scandals (Tormo-Carbó et al., 2016: 161). These events shed light on the importance of business (and particularly on accounting) ethics.

Accounting is a profession where ethical issues are significant. Accountants provide an important service to society whether they work for accounting firms or in other organizations. Actually, they are responsible for information that can facilitate better decision making in an organization and verify information reported by organizations, thus affecting investors' confidence in them (Lan et al., 2013). Williams (2002) points out that the accounting profession is a part of the moral order. Therefore, corporate accountants must respect moral norms.

The accounting profession involves various tasks, such as recording of all business events that are financial in character, including their classification and aggregation as well as their presentation in the form of income statement, balance sheet or cash flow statement. The manner in which these activities are performed is very important and that has a lot to do with ethics. In performing their duties, accountants should remain objective and loyal to the organization they work in. Thus, accounting ethics should be applied to every activity in the accounting process, so that complete, accurate and reliable information should be provided to the users of financial statements. Additionally, the information supplied by accountants is extremely important to the general public and their moral obligation is transparent reporting. The main objective of the accountants' profession is not personal gain, but service to and protection of the public (Corey, Payne, 2012). In this context, their professional ethics becomes a significantly important issue in their everyday working activities.

Because of this, business ethics has become an interesting topic for scientists, researchers and practitioners (Koh, Bo, 2001; Vitell, Singhapakdi, 2008; Elci, Alpkhan, 2009; Yang, 2014; Tu et al., 2016). Their efforts are focused on organizational as well as on individual outcomes of business ethics. On an individual level, consequences such as job satisfaction, stress, motivation, commitment or job performance can have a significant impact on organizations. Although this area of business ethics research is potentially useful, little has been done to date (Koh, Boo, 2001). So, this paper tries to give its own contribution in this direction. The focus of this paper is on the job satisfaction of corporate accountants in the context of their professional ethics.

The rest of the paper is structured as follows: the second section reviews the survey of literature with respect to both the theoretical and empirical background on the professional accountants' ethics (with the emphasis on the normative framework), as well as job satisfaction and its relationship with business ethics. The hypothesis is defined in the third section followed by a description of the methodology of the empirical research. The fourth section contains the discussion on research findings while the last section concludes the paper.

2. Literature review

2.1 A normative framework for the ethical behaviour of professional accountants

The latest studies stress the importance of ethical behaviour of professional accountants in new business circumstances (Andersen et al., 2015; Domino et al., 2015; Sparks, Pan 2010; Tormo-Carbó et al., 2016). Domino et al. (2015: 453) state that there is an increasing amount of high-profile accounting frauds involving internal corporate accountants. This questions the individual accountant's perceptions of the ethical climate within their organization. Also, it raises the question about the "limits to which these professionals will tolerate unethical behaviour and/or accept it as the norm" (Domino et al., 2015: 453).

Due to the growing interest in the society about ethical issues, some authors have noticed that many companies try to institutionalize ethical standards

(Murphy, 1989; Stevens, 1994; Vitell, Singhapakdi, 2008). The institutionalization of ethical standards could be achieved by structural and procedural changes. These changes could include designing new jobs or departments with the main focus on ethical issues or to formalize the ethical issues in the form of a code of ethics (Murphy, 1989; Stevens 1994; Weiss, 1994).

Koh & Boo (2001) summarized the previous research on this topic and point out that a code of ethics is the most effective measure for encouraging ethical behaviour. Besides providing guidelines for appropriate employee behaviour and establishing a better corporate culture, a code of ethics can also improve management, help organizations to comply with government guidelines, and produce more socially responsible organizations. Additionally, a code of ethics should be reinforced by other factors. The support of top management is crucial to ethical behaviour. Codes of ethics represent a good starting point, but they must reflect ideals in which employees believe, and they must become part of the organizational culture.

Codes of ethics are usually established by professional organizations to promote public confidence in the quality of the services rendered by members of the profession, regardless of the individual performing the service (Jakubowski et al., 2002: 112). The Code of Ethics for Professional Accountants published by the International Ethics Standard Board for Accountants (IESBA) is an excellent framework for ethical conduct which is globally accepted. The IESBA is an independent standard-setting body founded by the International Accounting Standards Board (IFAC) that develops and issues (in the public interest and under its own authority) ethics standards for professional accountants that are in use around the globe. According to the information disclosed on their official website, IFAC is currently comprised of over 175 members and associates in more than 130 countries and jurisdictions, "representing almost 3 million accountants in public practice, education, government service, industry, and commerce". Members of IFAC are national accounting organizations rather than individual professional accountants or accounting firms. A comprehensive cross-country research (Clements et al., 2009: 182) reveals that IFAC has been moder-

ately successful in their attempt to harmonize ethical standards for professional accountants across the world.

Adoption and implementation of the international code of ethics is a subarea of the globalization of the accounting profession (Branson et al., 2015: 2). According to the IESBA Annual Report (2015),¹ the Code is currently adopted or used as a basis for national ethical codes in over 100 jurisdictions around the world. The intent of the IESBA is to harmonize ethical standards worldwide so in the long-term their objective is convergence "of the Code's ethical standards for professional accountants, including auditor independence standards, with those issued by regulators and national standard setters" (IESBA, 2015). It is assumed that convergence to a single set of standards would lead to higher quality and consistency of services provided by professional accountants with the positive effect on the improvement of the efficiency of global capital markets. Ethical conduct by accountants in public practice and in business, including in government, can exert considerable influence on the level of ethical awareness and orientation of ethical compasses within the broader community.

The IFAC Code² establishes the fundamental principles of professional accounting ethics. It provides a conceptual framework for the firms and professional accountants. Accountants should consult the Code when they face ethical issues because it provides guidance regarding the approach to ethical conflict resolution. The fundamental ethical principles for professional accountants promoted by this Code are integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

According to Splanding & Oddo (2011: 53), IFAC offers no pretence about the fact that accountants are then faced by a myriad of real or potential conflicts of interest in many circumstances. The IFAC Code does not prohibit the existence of conflict of interest or undue influence. Instead, it requires that accountants not allow conflicts of interest, undue influence of others, or even their own personal bias to override professional or business judgement. When arguing about this Code, Splanding & Oddo (2011: 53) stated that it is a more realistic standard that addresses the professional accountant as a per-

son and challenges the accountant to rise above the realities of such conflicts.

The importance of ethical reporting of decisions that serve the best interests of external stakeholders may also be emphasized through internal training programs for professional accountants. Consequently, the quality of professional accountants' ethical decisions may be improved by efforts to align the values and ethical standards of the organization more closely with the espoused values of the accounting profession (Shafer, 2015: 44).

Ethical beliefs are highly diverse and often deeply held, especially when intertwined with local cultural or religious practices (Tweedie et al., 2013). Many scientists explored the cultural differences and attitudes in accounting ethics (Smith, Hume, 2005; Arnold et al., 2007; Bailey, Spicer, 2007; Emerson et al., 2007; Wong-On-Wing, Lui, 2013; Branson et al., 2015) but the literature lacks empirical studies on job satisfaction and the ethical behaviour of professional accountants.

2.2 Job satisfaction and business ethics

Compliance with ethical standards is essential in any business environment and prerequisites for survival in the market. Fulfilment of ethical standards is necessary for organizational efficiency as well as for its improvement and development. In this context, employees should be trained and led in a way that develops their competences with a particular focus on maintaining ethical standards. The ethical issues become extremely complex regarding societal expectations, fair competition, legal protection and rights, and social responsibilities. Additionally, ethical issues have potential influences and consequences on more and more parties, including customers, employees, competitors and society (Vitell, Davis, 1990).

Job satisfaction is a work attitude that represents the collection of feelings and beliefs that workers have in relation to the work they do (Jones et al., 2000: 399). It is an attitude that workers have when they match their needs and interests, when the working conditions and rewards are satisfactory, and when they like to work with their colleagues (Daft, Marcic, 2001). Job satisfaction shows how much people love their jobs (Spector, 1997). It also could be defined as a collection of positive or negative feelings

that employees have for their work environment (Davis, Newstrom, 1989). Shi et al. (2015) define job satisfaction as an individual's overall evaluation of the work.

From these definitions, it is evident that some define job satisfaction as a general feeling and do not attribute it to the individual components, while others base it on the individual factors that could influence overall job satisfaction. These factors usually are as follows: the nature of work, top management, co-workers, supervision, promotion, pay, status, working conditions, training and development, job security, and working hours.

Job satisfaction is often investigated (Brown, Peterson, 1993; Wright, Cropanzano, 2000; Santhaparaj, Alam, 2005; Bendre, Heywood, 2006; Mohr, Puck, 2007) because it has the potential to affect a wide range of behaviours in organizations (George, Jones, 2008), but very rarely in the context of business ethics (Elci, Alpkın, 2009).

The link between organizational ethics and job satisfaction could be explained by two theories: the organizational justice theory and cognitive dissonance theory. The concept of organizational justice has its roots in equity theory (Adams, 1963, 1965), which assumes that the experience of equality or inequality stems from a comparison of what an individual invests in the organization - input (knowledge, work ability, experience, creativity, interest, energy) and what s/he gets from the organization - output (wages, benefits, recognition, prestige, promotion and development, status, good social relationship). Furthermore, the existence of equality or inequality can also be perceived by comparing what an individual gets from the organization and gives, in relation to others in the workplace. Further to this, the organizational justice theory (Greenberg, 1987) focuses on perceptions of fairness in organizations, by categorizing employees' views and feelings about their treatment and the treatment of others within an organization (Saunders, Thornhill, 2003). Basically, this theory assumes that the justice perceptions of employees affect their job attitudes. It means that employees who perceive their organizations to be ethical are also likely to perceive their organizations as being fair to them. This, in turn, is likely to enhance employee job satisfaction. If employees perceive strong top management support for ethical behaviour, a favourable ethical climate, and a strong association between ethical behaviour and career success in the organization, then they are

also likely to have a higher level of job satisfaction (Koh, Boo, 2001). Latham & Pinder (2005) found out that those perceptions of justice influence many key organizational outcomes such as motivation. In his research, Al-Zu'bi (2010) examined the impact of perceptions of justice on job satisfaction. Namely, job satisfaction was found to be positively associated with overall perceptions of organizational justice to the extent that greater perceived injustice results in lower levels of job satisfaction and greater perceptions of justice result in higher levels of job satisfaction (Al-Zu'bi, 2010).

Another theory that describes the relationship between organizational ethics and job satisfaction is cognitive dissonance theory. This theory is built upon the notion that individuals strive toward consistency. If there are inconsistencies, they try to rationalize them to reduce psychological discomfort (Festinger, 1957). Festinger (1957) proposed that dissonance might arise from logical inconsistencies, cultural background, and inconsistency between cognition or because of past experiences. In the existence of dissonance, individuals are motivated to reduce the dissonance and avoid situations that increase it (Metin et al., 2011). To summarize, this theory is based on the following assumptions: people are sensitive to inconsistencies between actions and beliefs; recognition of this inconsistency will cause dissonance; and will motivate an individual to resolve the dissonance. The dissonance could be resolved in one of three basic ways: to change beliefs, to change actions, or to change perception of action. So, cognitive dissonance theory supposes that individuals strive to minimize dissonance in their environment. Basically, employees desire consistency between their ethical values and the ethical climate of their organization (Schwepker, 1999). Any inconsistency between employees' ethical values and their perceptions of top management's ethical values will result in moral conflict and cognitive dissonance and will reduce job satisfaction (Dozier, Miceli, 1985; Sims, Kroeck, 1994; Viswesvaran et al., 1996; Schwepker 1999; Koh, Boo, 2001).

These theories, as well as the lack of research about job satisfaction and ethics, were the inspiration for the research of this paper. So, the aim of this paper is to find out whether ethical issues make a difference in accountants' job satisfaction. More precisely, does the situation when s/he has to compromise his own ethical principles to fit the expectations of the organization reduce her/his job satisfaction?

3. Research hypothesis and methodology

Based on the literature review elaborated in the previous section, the research hypothesis was developed. The assumption is that: *There are differences in the job satisfaction of accountants in relation to the situations when s/he has to compromise her/his own principles to fit the expectations of the organization.*

The empirical research was conducted in June 2016 via a specially designed questionnaire distributed online using Google Docs. The questionnaire was sent to 196 professional accountants in Croatia. It was filled out by 55 accountants. So, the response rate was 28%.

The questionnaire consisted of three groups of questions. The first group was about general demographic characteristics of accountants. The second group of questions was about the overall job satisfaction and about the satisfaction with different job satisfaction factors. These factors were the nature of work, top management, co-workers, supervision, promotion, pay, status, working conditions, training and development, job security, and working hours. The third group of questions was about ethics. For the questions about overall job satisfaction and job satisfaction factors, a Likert 5-item scale was used where answer 1 meant "very dissatisfied", 2 meant "dissatisfied", 3 meant "neither satisfied nor dissatisfied", 4 meant "satisfied", and 5 meant "very satisfied". The questionnaire contained a few statements about ethics, but according to the research hypothesis the statement that was used in the research of this paper was: *There are situations when you have to compromise your own principles to fit the expectations of the organization.* The response to this statement also used a Likert 5-item scale, where 1 meant "strongly disagree", 2 meant "disagree", 3 meant "neither agree nor disagree", 4 meant "agree" and 5 meant "strongly agree". The collected data was analysed using the SPSS program. The statistical method that was used was the Kruskal-Wallis test.

4. Research results

The research results presentation starts with the research sample characteristics. Table 1 presents the distribution of respondents by gender, education level, years of service and the size of the company where they were employed.

Table 1 Sample characteristics

Characteristic		Frequency	Percentage	Cumulative percentage
Gender	Male	12	21.8	21.8
	Female	43	78.2	100
	Total	55	100	
Educational level	High school degree	2	3.6	3.6
	College degree	7	12.7	16.4
	University degree	34	61.8	78.2
	Master's degree or PhD	12	21.8	100
	Total	55	100	
Years of service	Up to 5 years	6	10.9	10.9
	From 6 to 10	6	10.9	21.8
	From 11 to 20	13	23.6	45.5
	From 21 to 30	14	25.5	70.9
	More than 30	16	29.1	100
	Total	55	100	
Company size	Large	2	3.6	3.6
	Medium	17	30.9	36.5
	Small	18	32.7	71.2
	Micro	6	10.9	82.7
	Craft	9	16.4	94.5
	Missing	3	5.5	100
	Total	55	100	

Source: Authors

According to Table 1, sample characteristics could be summarized as follows. Out of 55 respondents, 78.2% were women and 21.8% were men. The majority of respondents (61.8%) had a university degree. Regarding the years of service, the greatest number of respondents had more than 30 years of service (29.1%). Similarly, a high number of them had be-

tween 21 to 30 years (25.5%). And finally, the majority of respondents were employed in small companies (32.7%). Also, a high number of respondents were employed in medium sized companies (30.9%).

Table 2 represents the descriptive statistical analysis data about job satisfaction of accountants.

Table 2 Descriptive statistical analysis data about job satisfaction of accountants

N	Valid	54
	Missing	1
Mean	4.2037	
Median	4.0000	
Mode	4.00	
Std. Deviation	.83281	

Source: Authors

From Table 2 it can be seen that the average value of job satisfaction of accountants is 4.2 which suggests that, on average, they are satisfied with their jobs. The values of median and mean support this conclusion.

The frequency analysis presented in Table 3 shows that 48.1% of accountants are satisfied in their job. From this table it is also evident that 38.9 % of them are very satisfied in their job. These results suggest a very positive finding about accountants' job satisfaction.

Table 3 Frequency analysis of job satisfaction

Valid		Frequency	Percent	Valid Percent	Cumulative Percent
	1 (Very dissatisfied)	1	1.8	1.9	1.9
	2 (Dissatisfied)	1	1.8	1.9	3.7
	3 (Neither satisfied nor dissatisfied)	5	9.1	9.3	13.0
	4 (Satisfied)	26	47.3	48.1	61.1
	5 (Very satisfied)	21	38.2	38.9	100.0
	Total	54	98.2	100.0	
Missing		1	1.8		
Total		55	100.0		

Source: Authors

In order to extend the analysis of the job satisfaction of accountants, the analysis of satisfaction with each job satisfaction factor is provided.

Table 4 represents the descriptive statistical analysis data about satisfaction with each job satisfaction factor.

Table 4 Descriptive statistical analysis data about satisfaction with each job satisfaction factor

Factor	N		Mean	Median	Mode	Std. Deviation
	Valid	Missing				
Nature of work	55	0	4.1273	4.0000	4.00	.92405
Top management	54	1	3.7407	4.0000	4.00	1.21601
Co-workers	55	0	4.0545	4.0000	4.00	.97026
Supervision	54	1	4.0000	4.0000	4.00	.95166
Promotion	55	0	3.5818	4.0000	5.00	1.27208
Pay	55	0	3.6545	4.0000	4.00	1.05792
Status	55	0	4.0000	4.0000	4.00	1.05409
Working conditions	55	0	4.3455	5.0000	5.00	.88649
Training and development	55	0	4.0909	4.0000	5.00	1.02330
Job security	55	0	4.2182	5.0000	5.00	1.13351
Working hours	55	0	4.2182	5.0000	5.00	1.04865

Source: Authors

From Table 4 it is evident that the average value of the satisfaction of the majority of job satisfaction factors is higher than 4.00, which means that accountants are satisfied with the majority of those factors. The factors with which they are less satisfied

are top management, promotion and pay. The mean values of satisfaction with these factors are lower than 4.00 but above 3.50.

Table 5 represents the descriptive statistical analysis data about compromising principles of accountants.

Table 5 Descriptive statistical analysis data about compromising principles of accountants

N	Valid	55
	Missing	0
Mean	2.7273	
Median	3.0000	
Mode	1.00	
Std. Deviation	1.48392	

Source: Authors

Table 5 shows that the average value of the answers to the statement “There are situations when you have to compromise your own principles to fit the expectations of the organization” is 2.7 which means that accountants on average disagree, with a tendency to neither agree nor disagree about the existence of situations when they have to compromise their own principles to fit the expectations of the organization. The value of the mode as the most frequent answer is 1 which means that accountants most often have chosen the answer “strongly disagree” with above stated claim. The frequency analysis presented in Table 6 additionally shows that the majority of respondents (32.7%) strongly disagree that they were faced with the situation

when they had to compromise their own principles to fit the expectations of the organization. But it also could be seen that 21.8% of them agree that they were faced with this kind of situation. Frequency analysis additionally showed that 45.5% of accountants strongly disagreed or disagreed with the statement that they were faced with the situation to have to compromise their own principles to fit the expectations of the organization while 36.3% of them agreed or strongly agreed with the noted statement. So, from the data in Table 5, it could be concluded that the existence of the situation when accountants have to compromise their own principles to fit the expectations of the organization is not absolutely unusual.

Table 6 Frequency analysis of compromising principles

Valid		Frequency	Percent	Valid Percent	Cumulative Percent
	1 (Strongly disagree)	18	32.7	32.7	32.7
	2 (Disagree)	7	12.7	12.7	45.5
	3 (Neither agree nor disagree)	10	18.2	18.2	63.6
	4 (Agree)	12	21.8	21.8	85.5
	5 (Strongly agree)	8	14.5	14.5	100.0
Total		55	100.0	100.0	

Source: Authors

Tables 7 and 8 show the data required to test the research hypothesis, which assumes the existence of differences in job satisfaction of accountants in relation to the situations when s/he has to compro-

mise her/his own principles to fit the expectations of the organization.

Table 7 represents the mean rank of job satisfaction regarding compromising principles.

Table 7 Mean Rank of Job Satisfaction regarding Compromising Principles

	Compromising principles (There are situations when you have to compromise your own principles to fit the expectations of the organization)	N	Mean Rank
Job Satisfaction	1 (Strongly disagree)	18	31.22
	2 (Disagree)	7	15.50
	3 (Neither agree nor disagree)	9	19.67
	4 (Agree)	12	29.00
	5 (Strongly agree)	8	36.19
	Total	54	

Source: Authors

Table 8 represents the results of the Kruskal Wallis Test.

Table 8 The Kruskal Wallis Test regarding overall job satisfaction

	Job Satisfaction
Chi-Square	11.894
df	4
Asymp. Sig.	.018

a. Kruskal Wallis Test b. Grouping Variable: Compromising principles

Source: Authors

The Kruskal Wallis test has shown that there was a statistically significant difference in job satisfaction of accountants in relation to the situations when s/he has to compromise her/his own principles to fit the expectations of the organization, because $\alpha < 0.05$. So, it could be concluded that ethical issues make a difference in accountants' job satisfaction.

5. Conclusion

Accounting is a profession with a significant influence on society so corporate accountants should act in the public interest. In their work, accountants should be objective, accurate, reliable, timely, and loyal to their profession and the company in which they work. Due to this role and importance, it was significant and interesting to explore their job satisfaction as well as the link between job satisfaction and their professional ethics.

When it comes to job satisfaction, the research results of this paper showed that accountants were generally satisfied with their work. Also, the analysis of job satisfaction factors revealed that accountants were satisfied with almost all job satisfaction factors

(the nature of work, top management, co-workers, supervision, promotion, pay, status, working conditions, training and development, job security, and working hours). This is certainly a positive finding because the goal of every employee is to be satisfied at work. Also, it is the objective of every organization to have satisfied employees, because the assumption is that satisfied employees will be successful in their everyday work activities.

Regarding accountants' professional ethics, the research results of this study indicate that the majority of them were not faced with a situation when they had to compromise their own principles to fit the expectations of the organization. Still, research results uncovered that a significant number of them had met this kind of situation. These results were partly understandable given the previously mentioned importance of accounting as a profession. Pressures on accountants in various aspects, including the aspects of ethics are not surprising. However, they should certainly be reduced and hopefully totally eliminated by the institutionalization of ethical standards at the level of individual organizations. The ethical codes of accounting ex-

ist at the general level, but given the results of this study, clearly these standards are not implemented at the level of individual organizations. Companies should consider the IFAC Code of Ethics for Professional Accountants when introducing business ethics into their organizations. Since the IFAC Code represents a well-established framework for the ethical behaviour of accountants, it could be used in the initial phase of institutionalization of ethical standards at the company level. The Code could be additionally enhanced and adapted according to the organizational culture of each company. Therefore, that is the main practical implication of this paper, particularly important for Croatia, since this re-

search was conducted on accountants who worked in Croatian companies.

In this context, future research in this area could be focused on investigation into the institutionalization of ethical standards in Croatian companies and also a more detailed and more extensive exploration of accountants' professional ethics on a larger sample.

Although this study has limitations regarding the scope of empirical investigation, it represents an initial effort in the research of corporate accountants' professional ethics and contributes to knowledge on accountants' job satisfaction.

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ENDNOTES

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ZADOVOLJSTVO NA RADU I PROFESIONALNA ETIKA RAČUNOVOĐA

SAŽETAK

Računovođe mogu biti suočene s mnogim etičkim dvojabama i pritiscima, od kojih su neki složeni i teško rješivi. Svrha ovoga rada je dati uvid u zadovoljstvo na radu računovođa u kontekstu njihove poslovne etike. Empirijsko istraživanje provedeno je temeljem anketnog upitnika na uzorku računovođa u Republici Hrvatskoj. Prikupljeni podaci statistički su testirani korištenjem programskog paketa SPSS. Rezultati empirijskog istraživanja pokazuju da postoji značajna razlika u zadovoljstvu rada računovođa u odnosu na situacije kada moraju kompromitirati vlastita načela kako bi udovoljili očekivanjima organizacije. Utvrđeno je da etička pitanja čine razlike u zadovoljstvu u radu računovođa. Stoga, ovi rezultati upućuju na to da bi poduzeća trebala razmotriti uvođenje etičkog kodeksa Međunarodne federacije računovođa prilikom institucionaliziranja poslovne etike. Budući da etički kodeks Međunarodne federacije računovođa predstavlja dobro uspostavljeni okvir za etičko ponašanje računovođa, može se koristiti u početnoj fazi institucionalizacije etičkih standarda, a zatim prilagoditi prema organizacijskoj kulturi svakog poduzeća. Iako ovaj rad ima određenih ograničenja glede opsega empirijskog istraživanja, on ipak predstavlja doprinos oskudnoj literaturi o odnosu zadovoljstva na radu i profesionalne etike računovođa.

Ključne riječi: zadovoljstvo na radu, računovođe, računovodstvena etika, etički kodeks, menadžment ljudskih resursa

